

**DEPARTMENT OF GAME, FISH AND PARKS
SCHEDULE OF LICENSES, PERMITS AND STAMPS REVENUE**

AUDIT REPORT

**For the Seasons in Effect
During the Year Ended December 31, 2005**



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MARTIN L. GUINDON, CPA
AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT

The Honorable M. Michael Rounds
Governor of South Dakota

and

Mr. Jeff Vonk, Secretary
Department of Game, Fish and Parks

We have audited the accompanying schedule of licenses, permits and stamps revenue pertaining to the various seasons and activities in effect during the year ended December 31, 2005, which are administered and sold by the Department of Game, Fish and Parks. This schedule is the responsibility of the department's management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of licenses, permits and stamps revenue is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule of licenses, permits and stamps revenue. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying schedule is prepared on the modified accrual basis of accounting, giving consideration to prepaid items and accounts receivable.

In our opinion, the schedule referred to above presents fairly, in all material respects, the revenue from the sale of licenses, permits and stamps for the various seasons and activities administered and sold by the Department of Game, Fish and Parks during the year ended December 31, 2005, in conformity with accounting principles generally accepted in the United States of America.

Martin L. Guindon, CPA
Auditor General

March 29, 2007

DEPARTMENT OF GAME, FISH AND PARKS
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For the Seasons in Effect
During the Year Ended December 31, 2005

<u>Type of Revenue</u>	
Small Game Hunting Licenses	\$ 12,005,047
Entrance Fees and Camping Permits	7,104,390
Deer	4,719,700
Fishing Licenses	3,754,902
Combination Licenses (Fishing & Small Game)	2,208,702
Waterfowl	669,175
Turkey	650,120
Elk	640,280
Antelope	472,430
Predator	203,040
Migratory	174,340
Regulatory Licenses & Permits	145,081
Buffalo Licenses	71,500
Mountain Lion	37,440
Furbearer	26,020
Bighorn Sheep	14,510
Mountain Goat	13,490
Collector Stamps	<u>2,614</u>
 TOTAL	 <u><u>\$ 32,912,781</u></u>